



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

13 Fallon 0407 Baker K-12 Schools

0244 Baker K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,446,155.49	4,446,155.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	159,292.97	159,292.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,618.00	3,618.00	0.00	0.00	0.00	0.00
222X Educational Media Services	152,051.86	152,051.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	267,551.49	267,551.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	486,491.19	486,491.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	153,632.23	12,088.27	141,543.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	855,407.38	829,039.38	0.00	26,368.00	0.00	0.00
27XX Student Transportation Services	339,030.21	339,030.21	0.00	0.00	0.00	0.00
31XX Food Services	250,143.28	250,143.28	0.00	0.00	0.00	0.00
33XX Community Services	174,406.58	174,406.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	82,893.80	82,893.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	229,972.78	229,972.78	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,586.22	0.00	0.00	12,586.22	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	67,263.19	0.00	0.00	67,263.19	0.00	0.00
Totals	7,680,496.67	7,432,735.30	141,543.96	106,217.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,680,496.67					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0244 Baker K-12 Schools	Indirect/Direct	141,543.96 / 7,432,735.30		1.90%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0244 Baker K-12 Schools	0.0170	0.0199	0.0200	0.0191	1.90%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0244 Baker K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0244 Baker K-12 Schools	0.0170	0.0199	0.0200	0.0191	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0244 Baker K-12 Schools				1.81%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0407 Baker K-12 Schools	Your Preliminary Rate by School System (SS) is:	1.81%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

13 Fallon 0418 Plevna K-12 Schools

0256 Plevna K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,168,392.86	1,168,392.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,789.77	23,789.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,150.03	5,150.03	0.00	0.00	0.00	0.00
222X Educational Media Services	30,634.03	17,787.06	0.00	12,846.97	0.00	0.00
23XX Support Services - General Administration	109,896.75	109,896.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	84,907.14	84,907.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,975.84	5,823.55	47,152.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	192,011.22	192,011.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	141,710.14	141,710.14	0.00	0.00	0.00	0.00
31XX Food Services	97,856.35	97,856.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,040.22	17,040.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,056.00	35,056.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,000.00	0.00	0.00	15,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,749.23	0.00	0.00	12,749.23	0.00	0.00
Totals	1,987,169.58	1,899,421.09	47,152.29	40,596.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,987,169.58					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0256 Plevna K-12 Schools	Indirect/Direct	47,152.29 / 1,899,421.09		2.48%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0256 Plevna K-12 Schools	0.0346	0.0345	0.0351	0.0335	2.48%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0256 Plevna K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0256 Plevna K-12 Schools	0.0346	0.0345	0.0351	0.0335	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0256 Plevna K-12 Schools				3.09%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0418 Plevna K-12 Schools	Your Preliminary Rate by School System (SS) is:	3.09%	
This same rate is applied to both EL and HS in the same SS			

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